

Importing & Exporting Liquor for Personal Use

- 1 Fill out a Liquor Control Board declaration form, which is available from the United States Customs Service.
- 2 Compute the state taxes and markup using the chart on the form.
- 3 Sign the form and keep a copy for your records and give a copy to the U. S. Customs Service.
- 4 Within ten days send a copy of the form and your payment to:
Washington State Liquor Control Board
Purchasing Division
P.O. Box 43096
Olympia, WA 98504-3096
- 5 The Board will mail a receipt to the individual who signed the form, authorizing use of the alcoholic beverages for personal or household use.

Procedures For Domestic Imports

You must obtain prior authorization from the Liquor Control Board before bringing alcohol beverages into the state from another state for personal or household use. Any private individual who fails to obtain prior authorization will be subject to the provision of RCW 66.44.160, "Illegal possession, transportation of alcoholic beverages."

If you know the quantity of alcohol you will bring into the state you must obtain approval by:

- 1 Mailing a list of the items to be brought into the state to the Liquor Control Board.
- 2 The liquor purchasing agent will compute the tax and markup.
- 3 The board will mail an authorization once the payment of applicable equivalent markup and tax is paid.

If you do not know the quantity of alcohol you will be bringing into the state you must mail to the board a certification that markup and tax will be paid. The liquor purchasing agent will review the certification and mail you an authorization to bring the alcohol into the state along with a declaration form. Once you have brought the alcohol into the state:

- 1 Fill out the declaration form.
- 2 Compute the state taxes and markup using the chart on the form.
- 3 Sign the form and keep a copy for your records.
- 4 Within ten days mail a copy of the form with payment to the Washington State Liquor Control Board.

Duty Free Stores-Export

Duty free stores are located near the Canadian border and in international airports. These privately owned businesses operate under jurisdiction of the United States Customs Service. The sale of duty free merchandise for export is restricted to persons *leaving* the U.S. with

their purchases. When a purchase is made it can be picked up once you cross the border. If you are flying out of country you can pick up your purchases at the airport departure gate.

The following can be brought **into Canada** without payment of duty, tax, or markup to Washington State or the Province of British Columbia:

- 40 ounces of spirits *or*
- 40 ounces of wine *or*
- 288 ounces of beer

This allowance applies to U.S. citizens who are visiting Canada. It also applies to Canadian citizens who are returning to Canada after a visit to the U.S. of 48 hours or more.

Note: If you have been out of the U.S. for more than 48 hours, you may bring up to **one liter** of liquor purchased at a U.S. duty free store back into the state of Washington without paying U.S. duty and taxes and Washington State taxes and markup.

Procedures For Foreign Imports

Washington State

Liquor Control Board

The Liquor Control Board governs the importation of alcoholic beverages from foreign countries and other states for personal or household use.

“Alcohol beverage” includes beer, wine and/or spirituous liquor.

“Private individual” means a person bringing alcohol beverages into the state from another state or from outside the United States for personal or household use.

“Personal or household use” means the alcohol beverages must be consumed by the private individual or the person’s family or guests, or gifted to another private individual or a nonprofit organization that is not licensed by the board. The alcoholic beverages may ***not*** be sold or resold.

“Equivalent markup and tax” means the average state markup and tax that would apply to the purchase of the same or similar alcohol beverages at retail from a state liquor store.

“Bringing alcoholic beverages into the state” means **personally carrying** alcohol beverages purchased outside the state into the state of Washington. *Persons who purchase alcohol for personal or household use can not have the products **shipped** into the state.* However, persons who purchase alcohol for personal or household use from **auction sellers** may have their purchases shipped into the state, provided they obtain advance authorization from the Liquor Control Board and arrange to pay the equivalent markup and tax.

Definitions

Importing Liquor for Personal Use

How much alcohol can a private individual bring into the state of Washington for personal or household use?

You must meet the following criteria before bringing alcohol beverages into the U.S.

- 21 years of age.
- Must have been out of the country for 48 hours.
- Have not used your exemption in the last 30 days.

Returning U.S. residents from American Samoa, Guam or the Virgin Islands may bring in 1 gallon (128 ounces) of wine. Any amount in excess of one gallon may be imported upon payment of federal duty and the equivalent Washington State markup and tax.

Individuals moving into the state or receiving alcoholic beverages through inheritance or estate settlements will be allowed a **one-time exemption** from payment of tax and markup.

	Do Not Have to Pay Tax and Markup	Must Pay Tax and Markup
Bringing from inside the U.S.	2 liters of spirits or wine or 288 ounces of beer, no more than once per calendar month.	An amount above 2 liters of spirits or wine or 288 ounces of beer during one calendar month.
Bringing from outside the U.S.	1 liter of spirits, as allowed by Federal Law, permitted to enter the U.S. duty free.	Amounts in excess of 1 liter.

Spirits (Liqueurs, gin, etc.)	.23
Still Wine	.05
Sparkling Wine	.05
Malt Beverages	.02
Cider	.03

C.I.B.-5 7/00

Washington State Markup and Tax Per Ounce

For More Information

U.S. Customs: (206) 553-4678

Canadian Customs: (604) 535-9754

Liquor Control Board: (360) 664-1659

This document is published by the Washington State Liquor Control Board. Persons with a disability who need this document in an alternative format or other accommodation to participate may call (360) 664-1646 or the Liquor Control Board's AT&T's relay service 1-800-833-6388.

Washington State Liquor Control Board

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Olympia, WA 98504-3075

(360) 664-1600

www.liq.wa.gov